

TABLE 8 ¹
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1996 Taxable Year

Income Concept Class	Total Returns	Non-Taxable Returns	Taxable Returns	Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate ⁶								Number of Returns by :	
					Under 1%	Under 2%	Under 3%	Under 5%	Under 7%	Under 9% and Over ⁷	\$ 1 Under \$ 1,000	\$ 1,000 Under \$ 2,000		
Adjusted Gross Income ²														
Under \$ 50,000	9,235,606	3,734,958	5,500,648	\$ 2,653,649,324	6,218,350	1,488,941	748,520	676,159	96,045	5,902	1,689	4,675,854	675,188	
50,000 to 100,000	2,144,036	14,180	2,129,856	5,033,552,788	87,668	292,627	634,697	817,048	291,830	19,494	672	243,158	734,953	
100,000 to 200,000	599,287	1,913	597,374	4,189,576,731	4,542	5,023	16,785	226,555	298,570	47,356	456	2,179	3,952	
\$ 200,000 and Over	193,281	641	192,641	8,445,986,417	1,209	738	1,169	8,643	63,701	110,028	7,792	281	142	
Totals	12,172,211	3,751,692	8,420,519	\$ 20,322,765,260	6,311,769	1,787,329	1,401,172	1,728,405	750,147	182,781	10,609	4,921,472	1,414,236	
AGI Plus Tax Preference Income ³														
Under \$ 50,000	9,234,594	3,734,836	5,499,758	\$ 2,652,299,675	6,218,221	1,488,705	748,348	675,684	96,045	5,902	1,689	4,675,524	675,102	
50,000 to 100,000	2,144,153	14,300	2,129,853	5,031,601,946	88,031	293,014	634,158	817,028	291,757	19,494	672	243,488	735,040	
100,000 to 200,000	599,996	1,911	598,085	4,191,294,511	4,540	5,023	17,284	227,300	298,111	47,282	456	2,179	3,952	
\$ 200,000 and Over	193,468	645	192,824	8,447,569,128	1,215	757	1,212	9,138	63,849	109,713	7,585	281	142	
Totals	12,172,211	3,751,692	8,420,519	\$ 20,322,765,260	6,312,006	1,787,498	1,401,002	1,729,151	749,763	182,390	10,402	4,921,472	1,414,236	
AGI Less Investment Expenses ⁴														
Under \$ 50,000	9,240,508	3,735,512	5,504,996	\$ 2,658,195,697	6,220,292	1,489,586	749,533	676,863	96,644	5,902	1,689	4,678,445	676,346	
50,000 to 100,000	2,142,557	14,080	2,128,476	5,040,068,843	85,545	291,759	634,286	818,005	292,368	19,921	673	240,955	734,049	
100,000 to 200,000	597,596	1,593	596,003	4,195,871,064	3,820	4,769	16,066	224,606	299,541	48,287	507	1,826	3,733	
\$ 200,000 and Over	191,551	507	191,044	8,428,629,657	947	596	949	7,612	61,433	111,365	8,649	246	108	
Totals	12,172,211	3,751,692	8,420,519	\$ 20,322,765,260	6,310,604	1,786,710	1,400,833	1,727,086	749,986	185,475	11,518	4,921,472	1,414,236	
Expanded Income ⁵														
Under \$ 50,000	9,239,578	3,735,473	5,504,106	\$ 2,656,846,048	6,220,246	1,489,350	749,361	676,388	96,644	5,902	1,689	4,678,116	676,260	
50,000 to 100,000	2,142,770	14,117	2,128,653	5,038,616,752	85,824	292,146	633,896	818,015	292,294	19,921	673	241,284	734,135	
100,000 to 200,000	598,105	1,593	596,512	4,196,855,285	3,820	4,769	16,415	225,313	299,069	48,213	507	1,826	3,733	
\$ 200,000 and Over	191,758	510	191,248	8,430,447,176	951	615	994	8,133	61,590	111,064	8,412	246	108	
Totals	12,172,211	3,751,692	8,420,519	\$ 20,322,765,260	6,310,840	1,786,879	1,400,666	1,727,849	749,597	185,100	11,281	4,921,472	1,414,236	

1 Detail may not add to totals due to tolerance and rounding.

2 Adjusted gross income less business expenses and adjustments to income. Transfer payments such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

3 Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

4 Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

5 Expanded Income is adjusted gross income plus tax preference income less investment expenses.

6 Average tax rate is the net tax divided by the income, as defined in the income concept.

7 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Sections 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.

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1996 Taxable Year

Size of Average Tax	
\$ 2,000 Under \$ 6,000	\$ 6,000 and Over
149,554	52
1,131,693	20,052
242,338	348,905
974	191,243
1,524,559	560,251
149,080	52
1,131,274	20,052
243,215	348,738
990	191,409
1,524,559	560,251
150,148	56
1,133,136	20,336
240,486	349,958
788	189,902
1,524,559	560,251
149,674	56
1,132,898	20,336
241,183	349,770
805	190,089
1,524,559	560,251